



Trustees’ Annual Report for the period

From 01 July 2023 Period start date to 30 June 2024 Period end date

Charity name: AL ATHARIYYAH

Charity registration number: 1116996

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote the knowledge of Allah (God) as portrayed in the authentic sources of Islam and according to the way of the Salaf-as-Saalih (Pious Predecessors).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Religious activities to the general public/mankind through advocacy/advice/information and establishment of a place of worship/community centre.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	When planning our activities for the year, the trustees have considered the Commission’s guidance on the public benefit and in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our community through worship and prayer, learning about Quran; and developing their knowledge and trust in God. To facilitate this work it is important that we maintain the fabric of the Mosque.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by	Para 1.38	

volunteers		
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The charity is raising funds from the general public for the maintenance of Mosque and community centre. The trustees are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Daily prayers provide a quiet, intimate and reflective environment for worship. In addition to this a great deal of time and thought was spent during the year on arranging events and inviting speakers for speeches and discussion on religious affairs.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

# Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The charity was able to raise funds from the community for the continuation of its activities during the year. Total receipts were £134,117 and the net result for the year was an excess of receipts over payments of £13,756.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>It is trustees policy to maintain a balance of funds which equates to at least three months of payments, equivalent to £10,000 to cover emergency situations that may arise from time to time.</b>
Amount of reserves held	Para 1.22	<b>£10,000</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

## Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Donations received from the general public.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		



# Structure, Governance and Management

Description of charity's trusts:		It's a registered charity.
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust registered with Charity Commission
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed in accordance to procedure set out within the trust deed.

## Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Al Athariyyah
Other name the charity uses	
Registered charity number	1116996
Charity's principal address	PO Box: 48160, London E6 9AJ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ozan Cicek	Nominated Contact Person		
2	Saeed Rehmat			
3	Wajid Riaz			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

**Exemptions from disclosure**


Reason for non-disclosure of key personnel details

**Other optional information**

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ozan Cicek	
Position (eg Secretary, Chair, etc)	Nominated Contact Person	
Date	25/09/2024	

**AL ATHARIYYAH**

Trustees Report & Annual Financial Statements

Year Ended 30 June 2024

Registered Charity Number: 1116996



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## **Charity Information**

### **Trustees**

*The trustees who served during the year were:*

Mr Wajid Riaz  
Mr Saced Rehmat  
Mr Ozan Cicek

### **Secretary**

Mr Ozan Cicek

### **Accountants**

SARFRAZ KHAN (FCCA)  
Lytchett House, 13 freeland Park  
Wareham Road  
Dorset  
BH16 6FH

### **Principal Bankers**

HSBC

### **Head office**

PO Box: 48160  
London  
E6 9AJ

### **Registered charity number**

1116996

## **TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 30 June 2024.

### **Governing Document**

The Charity is governed by a trust deed dated 16 October 2006  
The document is described as the constitution.

### **Objects of the Charity**

To Promote :           The knowledge of Allah (God) as portrayed in the authentic sources of islam  
and according to the way of Salaf - AS - Saalih (pious predecessors) .

### **Investment Powers**

The trustees have broad investment powers.

### **Election and Appointment of Trustees**

Elections to the management committee are carried in accordance with the procedures set out in Trust Deed.

### **Activities and Achievements**

The trust has had a satisfactory year.

### **Other**

Further policies of the trust are set out in note 10 to the accounts.

**AL ATHARIYYAH****Year Ended 30 June 2024****Statement of trustees' responsibilities**

Law applicable to Charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true & fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- \* select suitable accounting policies and then apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, Statement of Recommended Practice 2005 and the Trust Deed.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....  
**Approved on Behalf of the Trust**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
AL ATHARIYYAH**

I report on the accounts of the Trust for the year ended 30 June 2024, which are set out on pages 6 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is desired. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- 1 examine the accounts under section 145 of the 2011 Act;
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- 3 to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sarfraz Khan FCCA  
Lytchett House, 13 freeland Park  
Wareham Road  
Dorset  
BH16 6FH

25 September 2024



AL ATHARIYYAH

Year Ended 30 June 2024

AL ATHARIYYAH  
Statement of Financial Activities  
For the year ended 30 June 2024

		Unrestricted	<i>Total</i>	<i>Total</i>
	Notes	Funds	<i>Funds</i>	<i>Funds</i>
		£	2024	2023
			£	£
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Donations, legacies and similar				
Income from activities in furtherance of objects		134,117	134,117	134,041
Income from activities for generating funds		-	-	
<b>Total incoming resources</b>		<u>134,117</u>	<u>134,117</u>	<u>134,041</u>
<b>Resources Expended</b>				
<b>(see explanatory notes)</b>				
Costs of activities for charitable objectives	2	58,795	58,795	52,785
Support Costs	2	60,966	60,966	53,746
Management and administration costs	2	600	600	600
<b>Total resources expended</b>		<u>120,361</u>	<u>120,361</u>	<u>107,131</u>
<b>Net incoming resources before transfers</b>		13,756	13,756	26,910
		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources after transfers</b>		<u>13,756</u>	<u>13,756</u>	<u>26,910</u>
<b>Net movement in funds</b>	9	<u>13,756</u>	<u>13,756</u>	<u>26,910</u>

## AL ATHARIYYAH

Year Ended 30 June 2024

AL ATHARIYYAH  
Balance Sheet  
As at 30 June 2024

	Notes	Unrestricted Funds £	Total funds 2024 £	Total funds 2023 £
<b>Fixed assets</b>				
Tangible assets	5	958,968	958,968	959,934
Total fixed assets		<u>958,968</u>	<u>958,968</u>	<u>959,934</u>
<b>Current assets</b>				
Stock			-	-
Cash at bank and in hand		267,633	267,633	252,911
Debtors	6	-	-	-
Total current assets		<u>267,633</u>	<u>267,633</u>	<u>252,911</u>
<b>Creditors: amounts falling due within one year</b>	7	(600)	(600)	(600)
<b>Net current assets/(liabilities)</b>		<u>267,033</u>	<u>267,033</u>	<u>252,311</u>
<b>Total assets less current liabilities</b>		<u>1,226,001</u>	<u>1,226,001</u>	<u>1,212,245</u>
<b>Creditors: amounts falling due after one year</b>	8	-	-	-
<b>Net Assets</b>		<u>1,226,001</u>	<u>1,226,001</u>	<u>1,212,245</u>
<b>Capital funds</b>				
Permanent endowment	9	-	-	-
<b>Income funds</b>				
Unrestricted funds	9	1,226,001	1,226,001	1,212,245
<b>Total funds</b>		<u>1,226,001</u>	<u>1,226,001</u>	<u>1,212,245</u>

.....  
Approved on Behalf of the Trust  
Mr Ozan Cicek

25 September 2024

## Notes to the financial statements

### 1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Charities Acts 2011 and the Statement of Recommended Practice 2005 (SORP).

#### Incoming Resources:

Donations, legacies and similar incoming resources	These are included in the Statement of Financial Activities (SOFA) when: <ul style="list-style-type: none"> <li>- the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met.</li> <li>- the trustees are reasonably certain they will receive it; and</li> <li>- the trustees are reasonably certain that the value can be reliably measured.</li> </ul>
Tax reclaims on donations and gifts	Incoming resources from tax claims are included on the SOFA at the same time as the gift to which they relate, to the extent that tax recoverability is certain.
Incoming resources from fund raising	These are reported gross in the SOFA.
Gifts in kind for sale or distribution	These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for use by the charity	These are included in the SOFA as incoming resources when receivable.
Intangible income (e.g. donated facilities)	This is only included in the accounts when the benefit received is actually quantifiable, receivable and material, and the cost is being borne by a third party. When included it is valued at the lower of the cost borne by the third party, and the reasonable estimate of the value to the charity.
Investment income	This and any associated tax credits are included in the accounts when receivable.

#### Expenditure & Liabilities:

Liability recognition	Generally liabilities are recognised as soon as there is a legal obligation or constructive obligation committing the charity to expenditure.
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#### Assets:

Tangible fixed assets for use by the charity	These are only capitalised when they can be used for more than a year and cost more than £250. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation. Depreciation is charged on a straight line basis over the estimated useful life of the underlying asset. The following rates apply:
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Plant & Equipment	25%
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Value Added Tax	Expenditure is shown inclusive of VAT.
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#### Funds

Restricted	Restricted funds are subject to specific conditions imposed by the donors
Permanent Endowment	The capital of such funds will be held until the objectives of the Trust are satisfied.

## Notes to the financial statements (continued)

## 2 EXPENDITURE

The Charity has analysed its resources expended on the functional basis provided by the SORP.

	2024	2023
	£	£
<b>Costs of activities in furtherance of the charity's objects</b>		
<i>Unrestricted</i>		
Professional fees	20,926	22,308
Office, Stationery & Postage	25,741	7,222
Donations	12,128	23,255
Total	58,795	52,785

	2024	2023
	£	£
<b>Support Costs</b>		
<i>Unrestricted</i>		
Heat & Light	8,723	5,989
Insurance	-	-
Water	-	-
Travel Expenses	-	-
Repairs	-	-
Security & Safety	-	-
IT	3,643	4,598
Wages	43,756	36,527
Accommodation	3,878	5,022
Depreciation	966	1,610
Total	60,966	53,746

	2024	2023
	£	£
<b>Management and administration costs</b>		
<i>Unrestricted</i>		
Accountancy fees	600	600
Total	600	600

## Notes to the financial statements (continued)

## 3 SALARIES AND WAGES

Detailed information covering all the employees of the charity:

	2024 £	2023 £
Gross wages and salaries	43,756	36,527
Total staff costs	<u>43,756</u>	<u>36,527</u>
Average number of employees for the year	<u>6</u>	<u>6</u>

## 4 TRUSTEES AND OTHER RELATED PARTIES

Related party transactions:

There were no related party transactions of the charity in the period.

## 5 TANGIBLE FIXED ASSETS

	Land & Building £	Safety £	Computer Equipment £	Total £
<b>Cost</b>				
at 1 July 2023	955,105	10,787	400	966,292
Additions				
Disposal	-			
at 30 June 2024	<u>955,105</u>	<u>10,787</u>	<u>400</u>	<u>966,292</u>
<b>Depreciation</b>				
at 1 July 2023		5,979	379	6,358
Charged in year		962	4	966
Disposal				
at 30 June 2024	<u>-</u>	<u>6,941</u>	<u>383</u>	<u>7,324</u>
<b>Net book value</b>				
at 30 June 2024	955,105	3,846	17	958,968
at 1 July 2023	955,105	4,808	21	959,934



Year Ended 30 June 2024

## Notes to the financial statements (continued)

## 6 DEBTORS

*AMOUNTS FALLING DUE WITHIN ONE YEAR*

	2024 £	2023 £
<i>Unrestricted</i>		
Trade debtors & prepayments		
Total	-	-

## 7 CREDITORS

*AMOUNTS FALLING DUE WITHIN ONE YEAR*

	2024 £	2023 £
<i>Unrestricted</i>		
Trade Creditors & Accruals	600	600
Total	600	600

## 8 CREDITORS

*AMOUNTS FALLING DUE AFTER ONE YEAR*

	2024 £	2023 £
<i>Unrestricted</i>		
Loan		
Total	-	-

The loan is unsecured, non-interest bearing and not repayable on demand.

Year Ended 30 June 2024

## Notes to the financial statements (continued)

## 9 MOVEMENT OF THE MAJOR FUNDS

Fund Name			
	<i>Permanent Endowment</i>	<i>Unrestricted Income Fund</i>	<i>Total</i>
Incoming Resources		134,117	134,117
Expenditure		(120,361)	(120,361)
Transfers			
Gains and losses			
Net movement			
	-	13,756	13,756
Opening Balance		1,212,245	1,212,245
Closing Balance	-	1,226,001	1,226,001

## ENDOWMENT &amp; RESTRICTED FUNDS

<i>Fund Name</i>	<i>Type PE, EE or RF</i>	<i>Purpose and Restrictions</i>

## 10 OTHER INFORMATION

1 *Capital Commitments*

There were no capital commitments at the year end.

## 2 The charity has not given any guarantees to third parties that could be called on at the year end.

## 3 The charity has not granted any loans that are outstanding at the year end to any institution associated with the charity.

## 4 The charity did not make any ex-gratia payments during the year .

## 5 The charity has not received any restricted funds since its inception

## Notes to the financial statements (continued)

## 11 DECLARATIONS BY TRUSTEES

<b>Adequacy of assets to meet fund restrictions</b>	Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.
<b>Change in year end</b>	The trustees have not changed the year end date nor the length of the charity's financial year
<b>Designated Funds</b>	The charity does not have any designated funds.
<b>Discontinued, continuing and acquired operations</b>	All the charity's operations are continuing and there are no operations that were discontinued or acquired during the year.
<b>Funds in deficit</b>	No funds (unrestricted, designated, restricted or endowment) are in cash deficit at the balance sheet date.
<b>Inalienable or historic assets</b>	The charity had no assets at the balance sheet classed as inalienable or historic.
<b>Inter-fund loans</b>	There were no inter-fund loans outstanding at the balance sheet date.
<b>Revaluations</b>	None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.
<b>Subsidiaries</b>	The charity has no subsidiary companies.
<b>Uncapitalised fixed assets</b>	The charity has no material fixed assets which have not been capitalised and included on the balance sheet.

**AL ATHARIYYAH**

Trustees Report & Annual Financial Statements

Year Ended 30 June 2024

Registered Charity Number: 1116996

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## **Charity Information**

### **Trustees**

*The trustees who served during the year were:*

Mr Wajid Riaz  
Mr Saced Rehmat  
Mr Ozan Cicek

### **Secretary**

Mr Ozan Cicek

### **Accountants**

SARFRAZ KHAN (FCCA)  
Lytchett House, 13 freeland Park  
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Dorset  
BH16 6FH

### **Principal Bankers**

HSBC

### **Head office**

PO Box: 48160  
London  
E6 9AJ

### **Registered charity number**

1116996

## **TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 30 June 2024.

### **Governing Document**

The Charity is governed by a trust deed dated 16 October 2006  
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### **Objects of the Charity**

To Promote :           The knowledge of Allah (God) as portrayed in the authentic sources of islam  
and according to the way of Salaf - AS - Saalih (pious predecessors) .

### **Investment Powers**

The trustees have broad investment powers.

### **Election and Appointment of Trustees**

Elections to the management committee are carried in accordance with the procedures set out in Trust Deed.

### **Activities and Achievements**

The trust has had a satisfactory year.

### **Other**

Further policies of the trust are set out in note 10 to the accounts.

**AL ATHARIYYAH****Year Ended 30 June 2024****Statement of trustees' responsibilities**

Law applicable to Charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true & fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

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The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, Statement of Recommended Practice 2005 and the Trust Deed.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....  
**Approved on Behalf of the Trust**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AL ATHARIYYAH**

I report on the accounts of the Trust for the year ended 30 June 2024, which are set out on pages 6 to 13.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is desired. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

It is my responsibility to:

- 1 examine the accounts under section 145 of the 2011 Act;
- 2 to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- 3 to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sarfraz Khan FCCA  
Lytchett House, 13 freeland Park  
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25 September 2024

AL ATHARIYYAH

Year Ended 30 June 2024

AL ATHARIYYAH  
Statement of Financial Activities  
For the year ended 30 June 2024

		Unrestricted Funds	<i>Total Funds</i> 2024	<i>Total Funds</i> 2023
	Notes	£	£	£
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Donations, legacies and similar				
Income from activities in furtherance of objects		134,117	134,117	134,041
Income from activities for generating funds		-	-	
<b>Total incoming resources</b>		<u>134,117</u>	<u>134,117</u>	<u>134,041</u>
<b>Resources Expended</b> (see explanatory notes)				
Costs of activities for charitable objectives	2	58,795	58,795	52,785
Support Costs	2	60,966	60,966	53,746
Management and administration costs	2	600	600	600
<b>Total resources expended</b>		<u>120,361</u>	<u>120,361</u>	<u>107,131</u>
<b>Net incoming resources before transfers</b>		13,756	13,756	26,910
		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources after transfers</b>		<u>13,756</u>	<u>13,756</u>	<u>26,910</u>
<b>Net movement in funds</b>	9	<u>13,756</u>	<u>13,756</u>	<u>26,910</u>



## AL ATHARIYYAH

Year Ended 30 June 2024

AL ATHARIYYAH  
Balance Sheet  
As at 30 June 2024

	Notes	Unrestricted Funds £	Total funds 2024 £	Total funds 2023 £
<b>Fixed assets</b>				
Tangible assets	5	958,968	958,968	959,934
Total fixed assets		<u>958,968</u>	<u>958,968</u>	<u>959,934</u>
<b>Current assets</b>				
Stock			-	-
Cash at bank and in hand		267,633	267,633	252,911
Debtors	6	-	-	-
Total current assets		<u>267,633</u>	<u>267,633</u>	<u>252,911</u>
<b>Creditors: amounts falling due within one year</b>	7	(600)	(600)	(600)
<b>Net current assets/(liabilities)</b>		<u>267,033</u>	<u>267,033</u>	<u>252,311</u>
<b>Total assets less current liabilities</b>		<u>1,226,001</u>	<u>1,226,001</u>	<u>1,212,245</u>
<b>Creditors: amounts falling due after one year</b>	8	-	-	-
<b>Net Assets</b>		<u>1,226,001</u>	<u>1,226,001</u>	<u>1,212,245</u>
<b>Capital funds</b>				
Permanent endowment	9	-	-	-
<b>Income funds</b>				
Unrestricted funds	9	1,226,001	1,226,001	1,212,245
<b>Total funds</b>		<u>1,226,001</u>	<u>1,226,001</u>	<u>1,212,245</u>

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Approved on Behalf of the Trust  
Mr Ozan Cicek

25 September 2024

## Notes to the financial statements

### 1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Charities Acts 2011 and the Statement of Recommended Practice 2005 (SORP).

#### Incoming Resources:

Donations, legacies and similar incoming resources	These are included in the Statement of Financial Activities (SOFA) when: <ul style="list-style-type: none"> <li>- the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met.</li> <li>- the trustees are reasonably certain they will receive it; and</li> <li>- the trustees are reasonably certain that the value can be reliably measured.</li> </ul>
Tax reclaims on donations and gifts	Incoming resources from tax claims are included on the SOFA at the same time as the gift to which they relate, to the extent that tax recoverability is certain.
Incoming resources from fund raising	These are reported gross in the SOFA.
Gifts in kind for sale or distribution	These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
Gifts in kind for use by the charity	These are included in the SOFA as incoming resources when receivable.
Intangible income (e.g. donated facilities)	This is only included in the accounts when the benefit received is actually quantifiable, receivable and material, and the cost is being borne by a third party. When included it is valued at the lower of the cost borne by the third party, and the reasonable estimate of the value to the charity.
Investment income	This and any associated tax credits are included in the accounts when receivable.

#### Expenditure & Liabilities:

Liability recognition	Generally liabilities are recognised as soon as there is a legal obligation or constructive obligation committing the charity to expenditure.
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#### Assets:

Tangible fixed assets for use by the charity	These are only capitalised when they can be used for more than a year and cost more than £250. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation. Depreciation is charged on a straight line basis over the estimated useful life of the underlying asset. The following rates apply:
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Plant & Equipment	25%
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Value Added Tax	Expenditure is shown inclusive of VAT.
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#### Funds

Restricted	Restricted funds are subject to specific conditions imposed by the donors
Permanent Endowment	The capital of such funds will be held until the objectives of the Trust are satisfied.

## Notes to the financial statements (continued)

## 2 EXPENDITURE

The Charity has analysed its resources expended on the functional basis provided by the SORP.

	2024	2023
	£	£
<b>Costs of activities in furtherance of the charity's objects</b>		
<i>Unrestricted</i>		
Professional fees	20,926	22,308
Office, Stationery & Postage	25,741	7,222
Donations	12,128	23,255
Total	58,795	52,785

	2024	2023
	£	£
<b>Support Costs</b>		
<i>Unrestricted</i>		
Heat & Light	8,723	5,989
Insurance	-	-
Water	-	-
Travel Expenses	-	-
Repairs	-	-
Security & Safety	-	-
IT	3,643	4,598
Wages	43,756	36,527
Accommodation	3,878	5,022
Depreciation	966	1,610
Total	60,966	53,746

	2024	2023
	£	£
<b>Management and administration costs</b>		
<i>Unrestricted</i>		
Accountancy fees	600	600
Total	600	600

## Notes to the financial statements (continued)

## 3 SALARIES AND WAGES

Detailed information covering all the employees of the charity:

	2024 £	2023 £
Gross wages and salaries	43,756	36,527
Total staff costs	<u>43,756</u>	<u>36,527</u>
Average number of employees for the year	<u>6</u>	<u>6</u>

## 4 TRUSTEES AND OTHER RELATED PARTIES

Related party transactions:

There were no related party transactions of the charity in the period.

## 5 TANGIBLE FIXED ASSETS

	Land & Building £	Safety £	Computer Equipment £	Total £
<b>Cost</b>				
at 1 July 2023	955,105	10,787	400	966,292
Additions				
Disposal	-			
at 30 June 2024	<u>955,105</u>	<u>10,787</u>	<u>400</u>	<u>966,292</u>
<b>Depreciation</b>				
at 1 July 2023		5,979	379	6,358
Charged in year		962	4	966
Disposal				
at 30 June 2024	<u>-</u>	<u>6,941</u>	<u>383</u>	<u>7,324</u>
<b>Net book value</b>				
at 30 June 2024	955,105	3,846	17	958,968
at 1 July 2023	955,105	4,808	21	959,934

Year Ended 30 June 2024

## Notes to the financial statements (continued)

## 6 DEBTORS

*AMOUNTS FALLING DUE WITHIN ONE YEAR*

	2024 £	2023 £
<i>Unrestricted</i>		
Trade debtors & prepayments		
Total	-	-

## 7 CREDITORS

*AMOUNTS FALLING DUE WITHIN ONE YEAR*

	2024 £	2023 £
<i>Unrestricted</i>		
Trade Creditors & Accruals	600	600
Total	600	600

## 8 CREDITORS

*AMOUNTS FALLING DUE AFTER ONE YEAR*

	2024 £	2023 £
<i>Unrestricted</i>		
Loan		
Total	-	-

The loan is unsecured, non-interest bearing and not repayable on demand.

Year Ended 30 June 2024

## Notes to the financial statements (continued)

## 9 MOVEMENT OF THE MAJOR FUNDS

Fund Name			
	<i>Permanent Endowment</i>	<i>Unrestricted Income Fund</i>	<i>Total</i>
Incoming Resources		134,117	134,117
Expenditure		(120,361)	(120,361)
Transfers			
Gains and losses			
Net movement			
	-	13,756	13,756
Opening Balance		1,212,245	1,212,245
Closing Balance	-	1,226,001	1,226,001

## ENDOWMENT &amp; RESTRICTED FUNDS

<i>Fund Name</i>	<i>Type PE, EE or RF</i>	<i>Purpose and Restrictions</i>

## 10 OTHER INFORMATION

1 *Capital Commitments*

There were no capital commitments at the year end.

2 The charity has not given any guarantees to third parties that could be called on at the year end.

3 The charity has not granted any loans that are outstanding at the year end to any institution associated with the charity.

4 The charity did not make any ex-gratia payments during the year .

5 The charity has not received any restricted funds since its inception

## Notes to the financial statements (continued)

## 11 DECLARATIONS BY TRUSTEES

<b>Adequacy of assets to meet fund restrictions</b>	Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.
<b>Change in year end</b>	The trustees have not changed the year end date nor the length of the charity's financial year
<b>Designated Funds</b>	The charity does not have any designated funds.
<b>Discontinued, continuing and acquired operations</b>	All the charity's operations are continuing and there are no operations that were discontinued or acquired during the year.
<b>Funds in deficit</b>	No funds (unrestricted, designated, restricted or endowment) are in cash deficit at the balance sheet date.
<b>Inalienable or historic assets</b>	The charity had no assets at the balance sheet classed as inalienable or historic.
<b>Inter-fund loans</b>	There were no inter-fund loans outstanding at the balance sheet date.
<b>Revaluations</b>	None of the charity's functional fixed assets have been revalued during the year and the charity does not have a policy of revaluation of these assets.
<b>Subsidiaries</b>	The charity has no subsidiary companies.
<b>Uncapitalised fixed assets</b>	The charity has no material fixed assets which have not been capitalised and included on the balance sheet.